104TH CONGRESS 1ST SESSION

H. R. 2837

To provide that members of the Armed Forces performing services for the peacekeeping effort in the Republic of Bosnia and Herzegovina shall be entitled to tax benefits in the same manner as if such services were performed in a combat zone.

IN THE HOUSE OF REPRESENTATIVES

December 22, 1995

Mrs. Schroeder introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To provide that members of the Armed Forces performing services for the peacekeeping effort in the Republic of Bosnia and Herzegovina shall be entitled to tax benefits in the same manner as if such services were performed in a combat zone.

- 1 Be it enacted by the Senate and House of Representa-
- 2 tives of the United States of America in Congress assembled,
- 3 SECTION 1. TREATMENT OF CERTAIN INDIVIDUALS PER-
- 4 FORMING SERVICES IN OPERATION JOINT
- 5 ENDEAVOR.
- 6 (a) General Rule.—Any individual who performs
- 7 Operation Joint Endeavor services shall be entitled to all

- 1 benefits under the Internal Revenue Code of 1986 in the
- 2 same manner as if such services were performed in an area
- 3 designated by the President of the United States by Exec-
- 4 utive order as a "combat zone" for purposes of section
- 5 112 of such Code.
- 6 (b) Operation Joint Endeavor Services.—For
- 7 purposes of this section, the term "Operation Joint En-
- 8 deavor services" means any services in the Armed Forces
- 9 of the United States if—
- 10 (1) such services are performed in the Republic
- of Bosnia and Herzegovina or the Republic of Cro-
- 12 atia, and
- 13 (2) such services are performed during the pe-
- riod beginning on December 4, 1995, and ending on
- the date designated by the President by Executive
- order as the date on which substantial involvement
- in peacekeeping efforts in the Republic of Bosnia
- and Herzegovina by United States Armed Forces
- 19 has terminated.
- 20 For purposes of applying section 7508 of such Code, serv-
- 21 ices in support of Operation Joint Endeavor services shall
- 22 be treated as Operation Joint Endeavor services.

- 1 (c) Effective Date.—The provisions of this section
- 2 shall apply to periods beginning on or after December 4,

3 1995.

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